Central American NEWSLETTER

Newsletter of the Central American Group of the Spanish Main Society.
Editor: Michael P. Birks, 36 Trevor Road, Flixton, Manchester M41 5QH. England. 0161-747 5924.

Vol.IV, No.72 July 1998

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The **Central American Group** is a part of the **Spanish Main Philatelic Society,** the leading Society in the world for collectors of Latin America. The journal of the SMPS is *The Mainsheet*, published quarterly, and is free with your subscription. The Secretary is Brian Moorhouse, PO Box 105, PETERBOROUGH PE3 8TQ, England. Phone 01733 2687078. The subscription is currently £8 in Europe or $20 elsewhere. Cheques in sterling of US$ should be made payable to "The Spanish Main". A three year subscription of £21/$54 and a five year subscription of £30/$80 are available and payment for these longer subscriptions may be made by Access, Mastercard or Visa. The minimum subscription is one year. If joining during the course of the year the appropriate part subscriptions should be added - Feb-Apr £6/$15; May-Aug £4/$10; Sep-Nov £2/$5 to pay through to the following January when the subscription paid will come into effect.

The **Central American Group** caters for the collectors of Mexico to Panama. Its journal, which you are now reading, is published quarterly, and is available by annual subscription. The subscription is currently £8/$15 resident in the UK or in Europe, or £11/$19 elsewhere. The minimum subscription is one year. If joining after June 1st, add 50% to pay through to the following January when the subscription paid will come into effect. Cheques in sterling payable to "The CA Group" should be sent to the treasurer, David Hankey, 2 Prince's Drive, Marple, STOCKPORT SK6 6NJ, England. Phone 0161-449 0693. We shall be pleased to forward the relevant portions of multi-subscription cheques to the SMPS or the Chile Group.

We regret we cannot accept dollar cheques for subscriptions because each cheque costs £5/$8 to negotiate.

Back issues are available to members at 75p/$1.50 each, although Volumes 1 and 2 are sold out. Non-members may request a sample copy for 75p/$1.50 post paid. Requests for back issues should be sent the the Editor, to whom cheques should be made payable. Undated dollar cheques are acceptable for this service.

The group leader is Richard Saundry, Gwrych Cottage, Godstone Road, Bletchingley, REDHILL RH1 4PL, Surrey, England. Phone 01883 742186.

The group does not run a packet. The SMPS Packet Secretary is Brian Sylvester, 3 Russell Court, St Lukes Road, MAIDENHEAD SL6 7AP Berkshire, England. Phone 01628 784555.

Although most packets are of a general nature, there are occasional specialised one country packets. Good and unusual material is always wanted.

Owing to insurance difficulties, the packet is not available to overseas members, although we shall be pleased to accept material for inclusion from them.

The auctioneer of the SMPS is Brian Moorhouse, to whom Auction and Private Treaty lots should be sent. Brian is a dealer, and will include your name on his mailing list if requested to do so.

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Vol.IV, No.72 **July 1998**

EDITORIAL

Thursday 23 April was the date for the new venue at Stamp '98, Wembley, courtesy of the Exhibition Organisers, Stanley Gibbons. A total of twenty-four collectors attended, eight of which were new faces and included two friends of Richard Saundry, from the States.

Doug Armitage showed his Ecuador which was clearly a Gold medal display and enhanced by Doug's lucid explanation of the printing contracts, skull-duggery, reprints and forgeries. Chris Crutwell followed with his Bolivian ABNCo issues. Particular attention had been paid to assembling copies with superb centering, which is a very difficult exercise and the result was most rewarding. Richard Saundry followed with Dead Letters of the Mexican Civil War which has been featured in these pages. He followed this with a display of Flood Flights which was clearly a ground-breaking study, judging by the response and the note-taking. Finally Hamish Reid put up John West's World War I mail to and from Chile. This included the Quiriquinn cover John recently acquired to his delight and the dismay of his bank manager!

The increased interest in club meetings has been most encouraging to those who organise them and it is hoped that this increased attendence will continue.
See you in London on 20th June in the Allenby room at the Victory Services Club!!

It is always gratifying to report the seccess of our members and so I am delighted to tell you that Cécile Gruson got a Large Vermeil at Indipex, Delhi, one point short of a Gold. And that is despite being put erroneously in the Postal History class!!

Finally my listing of the Revenues of Nicaragua is complete, and yours for the postage, 30p in stamps or a $1 bill abroad.

For the diary:-

Saturday 20 June 1998 10.30 a.m..
Spanish Main Meeting at the Victory Services Club.

Saturday 1 August 1998 1.00 p.m. - 6.00 p.m.
Spanish Main Meeting at York Stamp Fair, The Racecourse Stand

Saturday 31 October 1998 10.15 a.m. - 12.15 p.m.
The London International Stamp and Cover Show, Horticultural Hall, London

Saturday 5 December 1998 10.30 a.m. - 3.30 p.m.
Spanish Main Meeting at the Union Jack Club, Sandell Street, London SE1.

RAILWAYS OF LATIN AMERICA
IN HISTORIC POSTCARDS
by Christopher Walker (with help from Colin Eddleston)

Featuring railways in over 20 countries and illustrated by 224 postcards, this book includes Argentina, Chile, Brazil, Paraguay, across the Andes, Mexico, construction railroads of the Panama canal, miniatures in parks, steam tramways, narrow gauge trains to carry bananas, cocoa, minerals, sugar and timber - seemingly every type of railway is included.
£17 Europe/£19 elsewhere from Trackside Publications, 50 Long Meadow, Skipton, N.Yorks BD23 1BW

ENTA AND THE FIRST DOMESTIC AIR MAIL SERVICES OF COSTA RICA

(Part 2)

by Dr RICHARD H SAUNDRY

The Flights.

According to the newspaper "La Tribuna" the **First Flight** was conducted Thursday **2nd. February 1933** from San Jose to San Isidro de El General and only ten letters were carried. As far as we know nobody has recently seen or knows of any such first flight cover and their very existence is questionable. It is feared that all such covers, presumably bearing first flight cachets with the date "2 de Febrero de 1933," if they ever existed have now regrettably been destroyed.

The same newspaper informs us that the **Second Flight** took place the next day **Friday 3rd. February 1933** into the northwestern province of Guanacaste and the route covered was San Jose, Las Canas, Liberia, Tempisque and Santa Cruz de Guanacaste. Flight covers bearing the dated commemorative first flight cachet are known sent to each of the listed destinations.

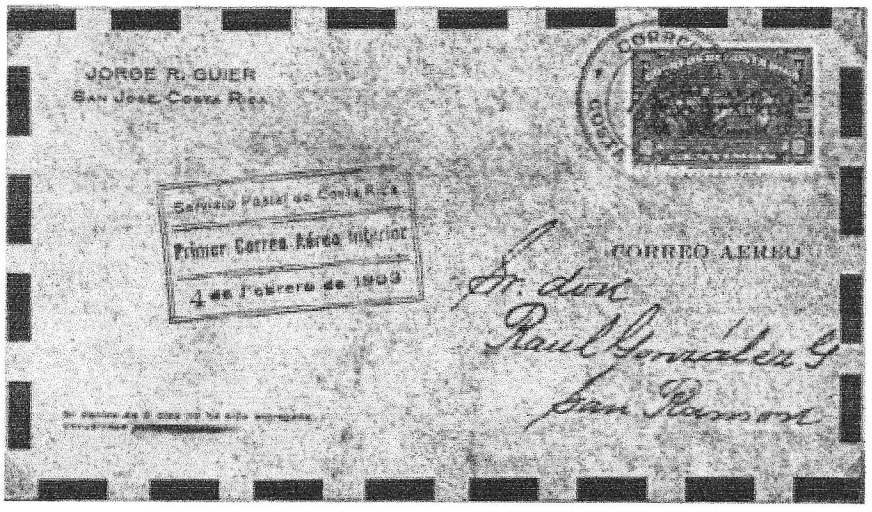


Figure 1. 4 February 1933. First Domestic Air Mail: San José to San Ramon.

The **Third Flight** was conducted Saturday 4th. February and the route covered was San Jose, San Ramon, and Villa Quesada. As with the flight of the previous day covers are known sent to both these destinations. I illustrate here (Fig. 1) a cover from my collection sent to San Ramon this flight which was properly postmarked in San Ramon with the date stamp the same day, 4th February.

The **Fourth Flight** was made on Monday 6th. February 1933 and **the** route, according to the Costa Rican press, was San Jose, Santa Cruz de Guanacaste, Tempisque, Liberia and Las Canas. Covers to ali destinations are recorded this flight. It will be noted that the towns served the fourth flight were the same as those served the second flight but in reverse direction. Since each of these flights

began in San Jose we can assume these were circular routes both beginning and ending in the capital Senor O'Neill says that we have the impression the fourth flight was conducted to deliver mails that presumably had to be left behind from the second flight because of limitations of the weight carried by the aircraft, especially if a flill passenger load was also carried. What distinguishes those letters carried by the second and fourth flights is the date in the receiving office datestamp which in the case of the former shows 3rd.. February, whilst those in the latter case show 6th. February.

The **Fifth Flight** on Wednesday 8th. February (the last for which letters are known to have been struck with the special first flight cachet) followed the southbound route San Jose, San Isidrio de El General, Buenos Aires, and El Pozo. As with the earlier flights (bar the initial one, of course) covers are known flown these destinations on the date the flight was reported to have taken place.

There are, however, some puzzling covers. Sr. O'Neill reports covers exist sent to La Cuesta de El General bearing the cachet used 3rd. February, but when there was no flight **to** this or any nearby destination, but which show receiving office datestamps for Urena (= San Isidro de El General?) on 14th. February, and in the case of El Pozo, receiving datestamps are known both for the 8th. and the 14th. February. Similar date cancellations also occur on a number of letters putatively sent to San Isidrio de El General. I illustrate here (Fig. 2) a flirther puzzling "first flight" cover from my collection, this being sent to Buenos Aires de Osa on 6th. February and being properly postmarked on receipt on back of the envelope the same date.

Figure 2. 6 February 1933. Domestic Air Mail Letter: San José to Buenos Aires de Osa.

This should have been impossible since the information that appeared in the Costa Rican newspaper, and the evidence of covers flown elsewhere in Costa Rica, indicates on this date the flight went north to Guanacaste, and not to the south. Possibly puzzling dates could be explained away if such covers were sent to their respective destinations by a number of subsequent or additional flights (despite bearing first flight cachets). ENTA did have aircraft other than their new Fokker, but it is extremely doubtflil they were available at this time.

I personally have grave reservations about the authenticity of these and other similar covers, but see later. No first flight cachets are known dated after 8th. February.

Postal Rates, and the Postage Stamps.

The postage stamps invariably found franking the various first flight covers were the 5 ctmos, 10 ctmos and 20 ctmos surcharged airmail stamps of the 1930 - 1932 series (S.G. 181-183, Scott C2-C4) to account for airmail postage rates of 10 etmos for unsealed letters, and 25 ctmos for sealed letters (a decided majority have total frankings of 25 ctmos). Cognoscenti of these stamps know that in the early 1930's a number of covers traveled the mails bearing stamps with errors of surcharge.

It is now generally accepted that most of these errors of surcharge (such as inverted overprints occurring in tete beche pairs or blocks with the normal overprints, and the word "Croreo" instead of"Correo") were deliberately manufactured to create philatelic oddities, and can be all be dismissed as **fantasies.** They were not officially issued and such bogus stamps that were used to pay postages on covers that travelled the mails actually were postal forgeries. These were all bogus stamps, although they probably came out the "back door of the printers." It is doubtful they were manufactured as some kind of conspiracy to defraud the post office on any grand scale, but were used by Costa Rican "philatelists" to create interesting covers. Apparently for a while it seemed to be a craze by members of the local Asociacion Filatelica de Costa Rica to create these postal forgeries.

This is germane to any discussion of the first internal flight covers insofar that apparently only the most well informed collectors in Costa Rica bothered to prepare any. Those that did probably all belonged to the Asociacion Filatelica de Costa Rica, and the temptation, I surmise, was just too great in that some covers are known with these bogus surcharged stamps. I think it fair to point out that, as far as I am aware, all the first flight covers bearing these bogus stamps have seemingly properly traversed the mails with genuine stamps, and bogus stamps have not very cunningly been added afterwards to create "extra interest."

Socorico member, Robert A. Lockwood sent in a query about one of these "unusual" covers which was illustrated in Oxcart 117 pp. 116-117 (Winter 1989). Mr. Lockwood's cover was addressed to San Isidro El General and putatively flown the fourth flight 6th. February (note once again no flight to this destination was supposed to take place), had 6th. February dated first flight cachet and bore two copies of the 5 ctmos stamp (Scott C3), and one of the 20 ctmos stamp (Scott C4).

One of the 5 ctmos stamps has an inverted overprint. Sr. O'Neill in a follow-up article (1989) explained this "inverted surcharge" stamp was a later addition. It was a bogus stamp, the postmark used to cancel this stamp was different than that used to cancel the other two in that the numbers "1933" in the date were in larger type than those found in the authentic original cancellor, and the resulting total franking made no sense in that there was an "apparent overfranking" of 5 ctmos.

Señor O'Neill in his detailed article of 1989, where he explained at great lengths Mr. Lockwood's query, provided further examples of "manipulated" first flight covers. A cover was illustrated from the third flight, 4th. February sent to San Ramon and presumably sent at the unsealed letter rate with a single 10 ctmos stamp properly cancelled 4th. February. Subsequently a single 5 ctmos and a further 10 ctmos stamp had been added to create a 25 ctmos rated cover. Here both added stamps were fantasies in that the surcharges for both were of the "inverted overprint" varieties, but what was a clear "give away" were the postmarks used to cancel these added stamps: they both bore wrong dates (February 3rd., not the 4th.) and had large figures "1933." Result: bogus cancellations on bogus stamps, a rather clumsy falsification of what was possibly a perfectly genuine first flight cover. Other examples shown by Señor O'Neill from his extensive reference collection included a first flight cover 3rd. February sent to Las Cañas at the 10 ctmos open letter rate (two of 5 ctmos stamps) to which an additional 20 ctmos stamp had been added (seems genuine) resulting in an over-paid cover, but cancelled with bogus date stamp with large figures "1933." A further cover same flight, addressed to Liberia, was augmented with added 5 and 10 ctmos adhesives, each of which were the bogus "inverted overprint" varieties. A spectacular cover addressed to Buenos Aires de Osa at the 10 ctmos unsealed letter rate on the flight of 6th. February has adjoined vertical pair of the 5 ctmos stamps added one of which has the "Croreo" variety. Once again these extra stamps were cancelled with bogus cancellations with the large figures "1933."

to be continued

NICARAGUA: AN UNLISTED INVERTED SURCHARGE

by MICHAEL P BIRKS FRPSL

In 1922-23 three undenominated fiscal stamps were overprinted Nicaragua/R.de C./Vale/un cent. These stamps are listed as SG479-81, Scott RA17-18&24. The latter one, the blue one, does not have an inverted surcharge listed but I can confirm that it does exist. Gibbons note that where the surcharge is inverted the "unshaded scrolls [are] at [the] top" and presumably this means when the surcharge is viewed in the upright position. My example, although quite clear, will not reproduce well for this journal. I also fail to understand why the 'No stop after "C"" variety is not mentioned for this value since all the stamps were printed from the same forme. This variety must also exists on the inverted surcharge and hopefully examples will come to light.

LETTER TO THE EDITOR from CHRIS BETTIS

In 1921 Nicaragua issued an obligatory tax stamp for interior and P.A.P.U. destinations. Have you any evidence for the reason why the tax did not apply to other overseas destinations?

The answer may be relevant to a problem I have with a Guatemalan tax stamp of 1919. A tax stamp to raise funds for the Post Office to be rebuilt after an earthquake was compulsory on mail to all destinations. In practice however it was rarely used on mail to Europe. My idea is that U.P.U. regulations did not allow for the collection of postage due on a missing tax stamp and so senders simply omitted the stamp. Tax stamps from 1927 onwards were however always used so possibly the U.P.U. regulations had changed.

NICARAGUA:
THE SECOND PALACE & CATHEDRAL ISSUE

by MICHAEL P BIRKS FRPSL

SG 465-472. Scott 408-15.

A recent purchase of Palace and Cathedral issues from the early 20's led me to examine the catalogue listing a little more carefully than I otherwise would have. Gibbons describe the second issue as "redrawn", and so I compared my copies of the second issue with the first issue, as I knew of no reason why the dies should have to be redrawn.

In every respect, apart from a slight difference in size, I find that the first and second issues are identical, i.e. these stamps are identical with SG394-405, Scott 349-360, and as such the plates must have been made from the same dies. Such a slight difference in size is a tenuous premise for describing an issue as "redrawn", especially when such a statement can be so easily disproved.

The original Palace & Cathedral issue was printed by the American Bank Note Company using a flat-bed press, producing a stamp which is 26½mm wide. The second issue is described by Gibbons as being 27mm wide and examples of this size can be found. *BUT* examples of this second issue can also be found 26½mm wide.

It was around this time that ABNCo introduced rotary printing. After the plate has been made it has to be curved to fit the rotary press and this curving of the plate is the reason for the slight increase in size, noted by Gibbons. However it is clear that the stamps were also printed using the flat-bed process initially, resulting in stamps of two different sizes.

The following stamps have been noted, but it should not be presumed that this is an exhaustive list:

½c	green,	26½mm flat-bed and 27mm rotary
1c	violet,	26½mm flat bed and 27mm rotary
2c	carmine-red	26½mm flat bed and 27mm rotary
3c	blackish green	26½mm flat bed and 27mm rotary
4c	vermilion	26½mm flat bed and 27mm rotary
5c	slate	27mm rotary
6c	red-brown	26½mm flat bed and 27mm rotary
10c	yellow	27mm rotary
15c	red-brown	26½mm flat bed and 27mm rotary
20c	yellow-brown	26½mm flat bed and 27mm rotary
25c	orange	27mm rotary
50c	blue	27mm rotary
	(distinguishable from SG405 but a similar 26½mm not seen)	
1C	deep brown	26½mm flat bed.
	(The 27mm listed by Gibbons has not been seen by me yet.)	

If the 5c slate, 10c yellow and 25c orange exist from the 1922 printing, I am unable to distinguish them from the 1914 printing by shade as the 27mm stamps are too close in colour.

What I do find surprising about both issues is the lack of marginal pieces and mint blocks generally (and there never seems to be the quantities available for research that other countries seem to yield). If the existence of a 1922 printing for the 5c, 10c and 25c (26½mm) is to be proved it may well be that the only way is by marginal markings.

I thus suggest the following listing to replace SG465-472. However I have made no attempt to describe the slight changes in colour from the first issue, which are apparent by comparison. Collectors wishing to distinguish the 1922 flat-bed printings should start by assembling a collection of the rotary printings and use these for comparison.

1922-1924. Flat bed printing, design 26½mm wide. Colours changed.

½c	deep green
1c	violet
2c	carmine-red
3c	blackish green
4c	vermilion
6c	red-brown
15c	red-brown
20c	yellow-brown
1C	deep brown

The 5c slate, 10c yellow and 25c orange may also have been re-printed but are probably indistinguishable from the 1914 issue by shade.

Introduced with the change from flat bed to rotary printing, design 27mm wide. Colours similar to the former.

½c	deep green
1c	violet
2c	carmine-red
3c	blackish green
4c	vermilion
5c	slate
6c	red-brown
10c	yellow
15c	red-brown
20c	yellow-brown
25c	orange
50c	pale blue
1C	deep brown

I did not have enough copies of the 1 Córdoba value to find an example printed on the rotary press (27mm) wide. However it is interesting to note that in my collection the 1C overprinted Resello 1928 in purple is on the 26½mm stamp whilst the black overprint is on the 27mm stamp. So a rotary printing was made but whether any were issued unoverprinted it is not possible for me to say at the present. However it is listed by Gibbons and perhaps should not be. Time will tell.

It has been my experience of collectors that an article like this prompts them to look at their own stamps more closely and I hope that this will be the case here. I would be very pleased to hear of the results of the examination of their own stamps and in particular of the existence of any marginal examples which might be used to distinguish printings. On examining my covers I find that the flat-bed printing is virtually absent from my collection and the rotary printing only slightly represented, so I have not attempted to date these printings but hope to do so in a future article.

NICARAGUA: POSTAL RATES FROM 1913 - Part 7

by MICHAEL P BIRKS FRPSL

Pan-American Rates

5 December

Nearly a year after the overseas rate had been increased, and certainly by 14 December 1940, the domestic/Pan-American surface rate was increased from 8c to 10c, although it appears the air mail surcharges remained unchanged. 689 10 689 X2 10

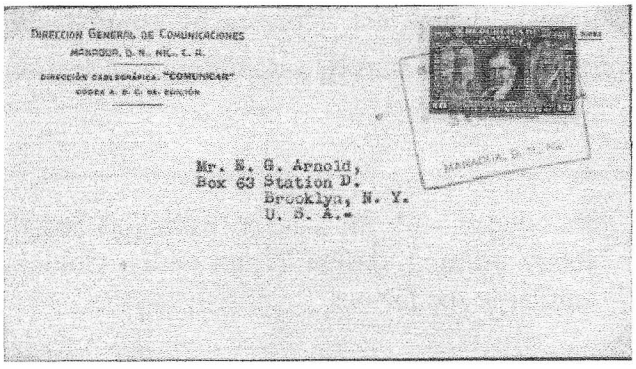


Figure 1. 27 December 1941. Managua to the USA franked 10c to prepay the single letter rate.

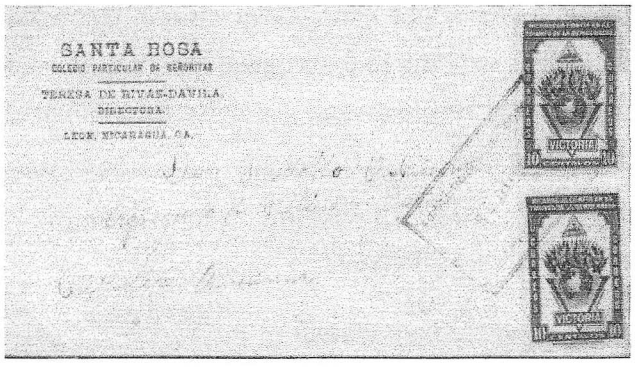


Figure 2. 5 December 1945. Leon to Managua franked 20c to prepay the double letter rate.

During the period 1940-48 the air mail post card rate increased by 5c. The nearest dates I have are 6 September 1942 and 11 February 1943.

C170? 35/50 C171 40/100

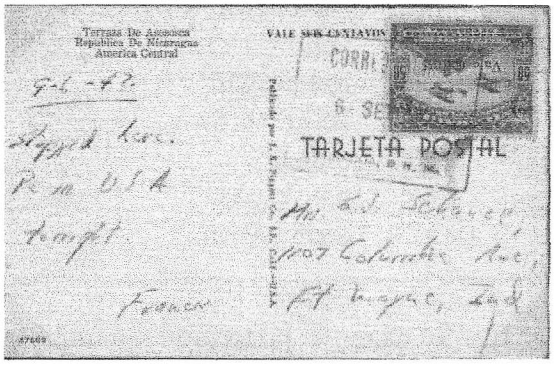


Figure 3. 6 September 1942. Managua to the USA franked 35c to prepay the air mail post card rate.

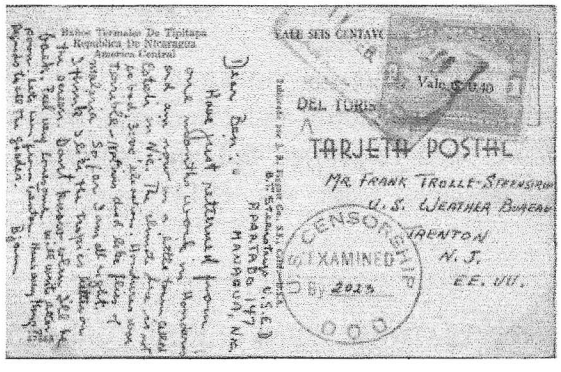


Figure 4. 11 February 1943. Managua to the USA franked 40c to prepay the air mail post card rate.

C114 25 C151 15/100 C258 X2 35

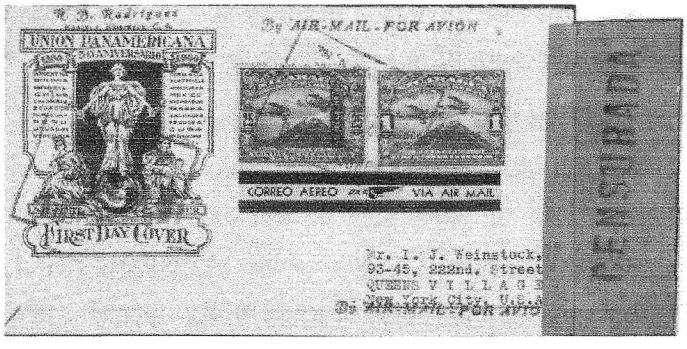


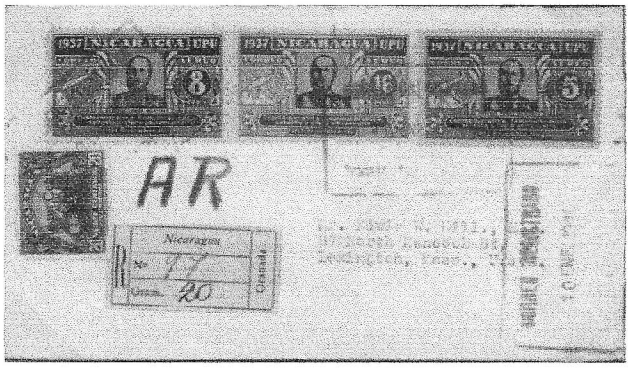
Figure 5. 17 July 1942. Managua to the USA franked 40c; 10c postage + 30c air mail.

Figure 6. 22 November 1945. Managua to the USA franked 70c; 10 c postage + 2 x 30c air mail.

Figure 7 shows a single rate, single airmail, registered cover franked 60c. Since postage is 10c and airmail 30c, registration must be 20c. Figure 8, franked 40c (including 10c on the back) means that the A.R. fee is 10c (10c postage + 20c registration + 10c A.R.)

C247 X2 30

Figure 7. 8 January 1945. Managua to the USA
A single rate, single airmail registered cover franked 60c

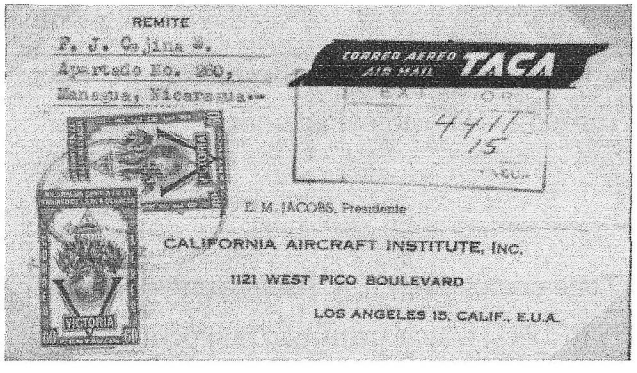


C221 D 8
C221 E 16
C221 G 5

685? 1

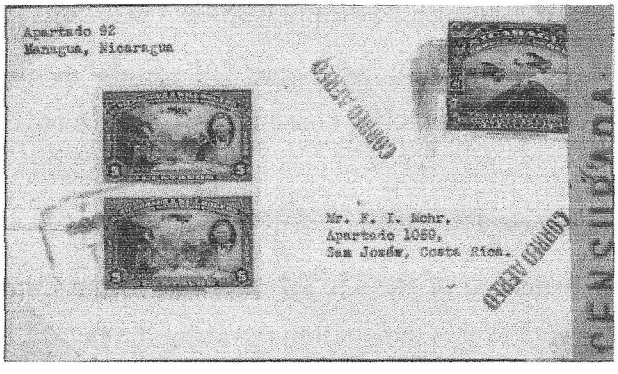
Figure 8. 10 January 1941. Granada to the USA.
A single rate, registered, A.R. cover franked 40c.

10c on back



C262 60 X2

Figure 9. 18 February 1948. Managua to the USA
A single rate, triple air, registered cover franked C1.20,

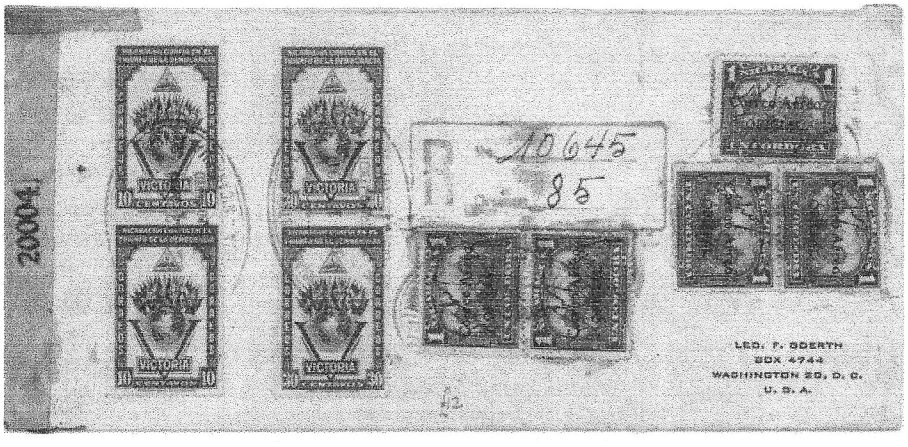


C166? 25

C240 5 X2

Figure 10. 7 November 1942. Managua to Costa Rica
A single rate, single airmail cover franked 35c

The airmail rate to Costa Rica increased to 25c. I have no other covers to C. A. destinations.



689 10 X2

690 30 X2

C08 1.00 X5

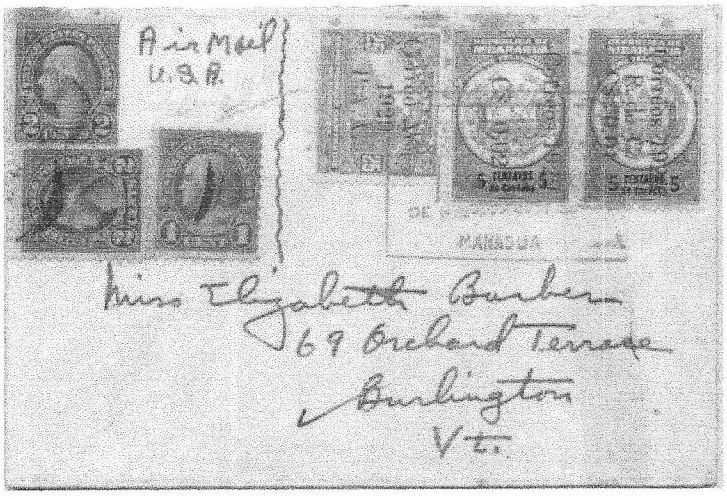
Figure 11. 17 June 1944. Managua to the USA. Registered, 85g, franked C5.80.
Postage 5 x 10c plus air 17 x 30c plus 20c registration.
(It is so satisfying to take a cover that has been in a box for years and prove the rate correct!)

Unfortunately I cannot comment on other airmail rates during this period, at this time.

cf Nicarao 73 1913 (8)

Jusqu'a Miami

C1 25 509 x 504 1



1929 Aug 21 Managua

In a previous issue I stated that air mail covers from Nicaragua were carried by air to New York. Neal West has brought to my attention a piece in *Nicarao* which I had overlooked regarding this matter. The correct statement is that covers from Nicaragua in the period 1929-1932 or 33 were only carried as far as Miami by air, unless additional postage in US postage stamps was affixed.

The cover above, figure 12, is one such example of this in that an additional US5c has been added for onward air transmission to New York.

The questions now are, were US stamps available in Nicaragua for this service? If so, where? When did this practice cease i.e. when were covers carried to NY without additional US postage?

Air Mail to Panama

Confirmation of the 25c air mail rate to the Canal Zone comes from Kay Rasmussen with a range of covers to this destination covering the period 1938 to 1941, which spans two rate periods.

C223 x2 3 C234 50 C229 10 C235 1.00

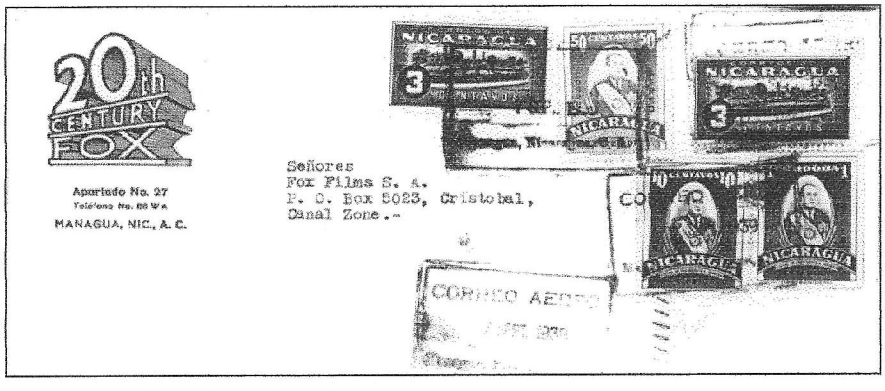


Figure 13 (top left). 7 September 1939. A cover from Managua to Cristobal franked 2 x 8c = 16c postage + 6 x 25c air = C1.50 totalling C1.66.

The cover originally weighed between 26 and 30 grams.

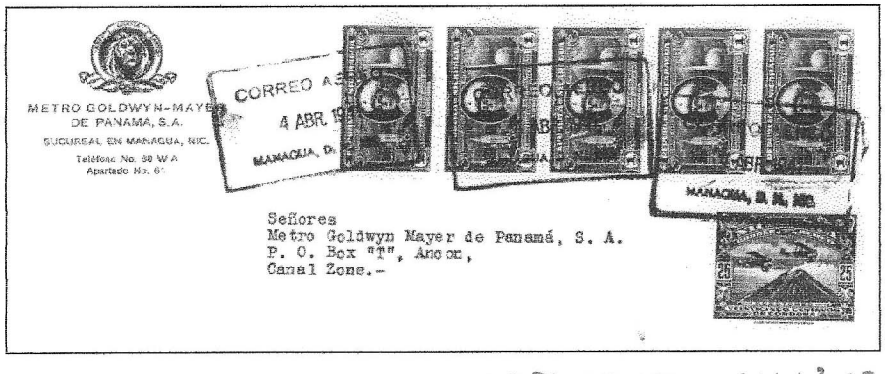


Figure 14 (lower left). 4 April 1941. A cover from Managua to Ancon franked 5 x 10c postage = 50c + 19 x 25c air = C4.75 totalling C5.25.

The cover originally weighed between 96 and 100 grams.

Six other covers of this period confirmed these rates and one was incorrectly franked.

C252 x5 1.00 C166? 25

The Stadium Construction Fund

On 15 July 1949 the first obligatory tax stamp for the new baseball stadium construction fund was issued. Covers in the months previous to this show that an obligatory tax was already in force by that date and the obvious conclusion is that the tax was introduced before the stamps were ready. Does anyone have a date for the introduction of the tax?

C289 X2 35

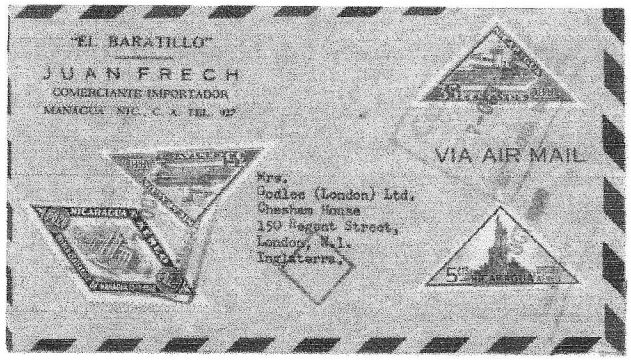


Figure 15. 7 October 1948.
Managua to England franked 90c + 5c tax

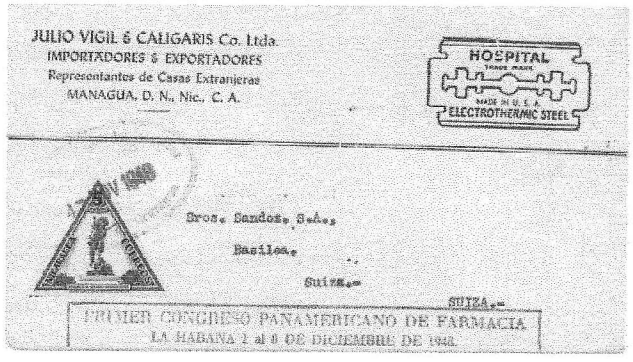


Figure 16. 4 November 1948. Managua to Switzerland franked 30c (on the back) plus 5c tax on the front.

C278 20 C283 5 709 5c +30c

7 October 1948 is the earliest date I have for the introduction of the stadium tax, if that is what it is.

From **Kay Rasmussen;** "I have a note, source yet unknown [it may be Huber - Ed.] but I can name important dates. 15 May 1930, Airmail rates - 15c per ½ ounce[14g] to USA, Cuba, Honduras, British Honduras, Guatemala, Mexico, El Salvador, Europe and Asia and 20c per ½ ounce to Canada, Bahamas, Panama, Costa Rica and Canal Zone. Changed rates from 15 September 1930, Pan-American 2c per 20g plus 1 centavo R de C. No R de C for town service."

All the above confirms and enhances what is known and has been incorporated into the rate table.

From **Neal West;** "The cover, figure 27 on page 104 of the October 1997 issue is correctly franked. The rate was 8c per 15g, inclusive of postage, obligatory tax not applicable, plus 3c registration.

THE SPANISH CIGARETTE REVENUES OF 1883-88

by MEL SPINELLA

In the April 1998 issue of the Central American Newsletter, Bill Parmenter requested further information concerning a cigarette revenue stamp with the inscription "Fabrica de Valencia". He indicated that the stamp had been listed as Nicaraguan and that the vignette of the stamp depicted a military looking gentleman.

As a specialist in the printing work of Waterlow & Sons / Waterlow Brothers & Layton, I had the good fortune to visit the Royal in April 1997 and further my research. As part of that research, I had the opportunity to work with the Waterlow die and record books. The mystery of this revenue issue can be solved by reference to those documents.

On March 30, 1883, die number 464 was prepared. The Waterlow die books, which were initiated in January of 1897, show an anonymous entry as "Stamp" with no date listed for the date the die was given out (figure 1).

There are several other die proofs which were struck. Die number 464 was also struck with the vignette only as well as die number 464A showing another state of the vignette.

If these were the only dies available, we would not be able to solve the mystery. However, we are fortunate in that there is a later state of the die for the vignette. Die number 1013 exists.

The Waterlow record book shows an entry dated August 3, 1888 for die number 1013 entered as "Late King of Spain Stamp" and engraved by Rapkin.

Thus, one can conclude that given there is a province of Spain named "Valencia" and that the stamp depicts the King of Spain, that the revenues were produced for Spain. There is a further assumption that can be made in that the die exists both as a completed stamp and as vignette only. This would lead this author to conclude that these stamps may possibly be available in bi-color format.

Samples of these stamps were included in a Waterlow sample book together on the same page as the Nicaraguan Impuesto issues which may be the source of an erroneous listing of them as Nicaraguan revenues. The sample stamp number for this issue is S.T. 346 and the sample is printed in purple-brown.

Unfortunately, Bill Parmenter did not indicate the colour of his issued stamp. It would be interesting to know as a follow-up what was selected as the issued colour for this stamp.

The author is interested in obtaining examples of these for his collection, together with other Waterlow material. Please do not hesitate to contact me via the Editor.